



# **Budget in Brief**

## **Fiscal Year 2016**

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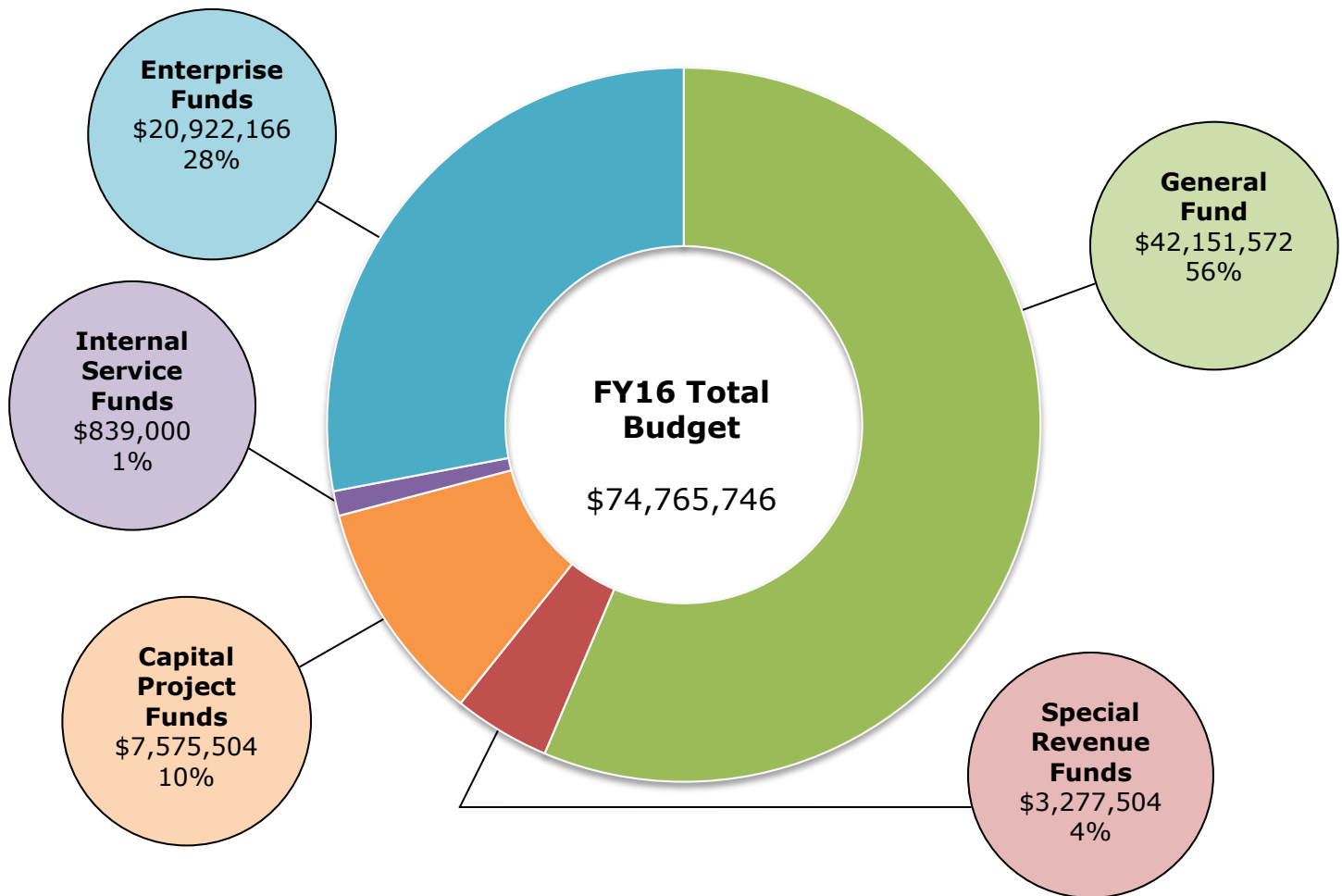
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The **FY 2016 Budget In Brief** is designed to provide an overview of the FY 2016 Budget in as simple a framework as possible. Over the next few pages you will find information on revenues and expenditures, organization and staffing, capital projects and special revenue funds. For a more in-depth look at the FY 2016 Budget, please reference the FY 2016 Budget Book available on the City's website ([www.SmyrnaCity.com](http://www.SmyrnaCity.com)).

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# FY 2016 Total Budget



The **General Fund** is the main fund of the City and is what pays for all City activities related to providing central government services.

The **Special Revenue Funds** are smaller funds set up to hold the monies that are legally restricted for specific purposes. Examples of some of these funds are the Hotel/Motel fund, the E-911 fund and the Donations & Special Fees fund.

The **Capital Project Funds** are used to pay for upgrading and maintaining the City's capital assets such as buildings, land, vehicles, and streets. These funds include the SPLOST funds and the Capital Improvement Plan fund.

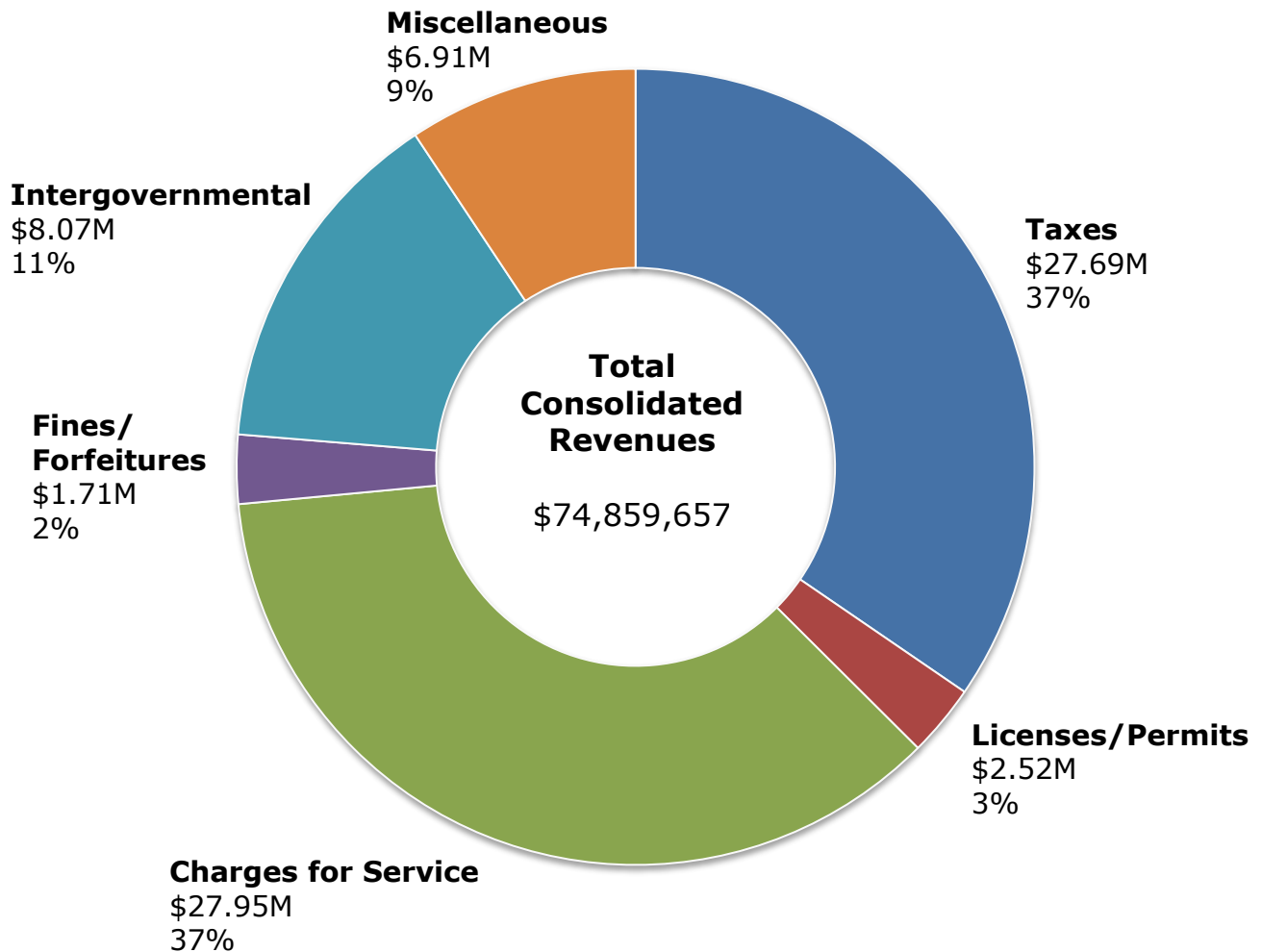
The **Internal Service Funds** include the Vehicle Replacement Fund established in FY 2015. This fund is used to replace any vehicles or rolling equipment which meet certain replacement criteria based on age and mileage.

The **Enterprise Funds** are various funds set up to hold the activities related to operating and maintaining the City's water, sewer, and storm water systems. These funds include the Water/Sewer fund, the Water/Sewer CIP fund, and the Storm Water fund.

# Consolidated Revenues

## FY 2016 Consolidated Revenues - All Funds

Revenue Source	FY 2016 Budget	%
Taxes	27,692,750	37%
Licenses/Permits	2,523,000	3%
Charges for Service	27,950,663	37%
Fines/Forfeitures	1,714,090	2%
Intergovernmental	8,073,684	11%
Miscellaneous	6,905,470	9%
<b>Total</b>	<b>\$74,859,657</b>	<b>100%</b>



# General Fund Revenues

## FY 2016 General Fund Revenues

Revenue Source	FY 2016 Budget	%
Taxes	26,402,750	63%
Licenses/Permits	2,523,000	6%
Charges for Service	8,048,497	19%
Fines/Forfeitures	1,650,000	4%
Intergovernmental	1,337,000	3%
Miscellaneous	2,190,325	5%
<b>Total</b>	<b>\$42,151,572</b>	<b>100%</b>

## Five Largest Revenue Sources for the General Fund

### 1. Property Taxes **\$16,410,000 (38.9%)**

A tax on real and personal property within City limits. Taxes are calculated by multiplying 40% of the appraised value by the millage rate of 8.99 mills. The FY 2016 projection is based on an expected 7% tax digest increase and the City's historical collection rate.

### 2. Sanitation Charges **\$6,280,000 (14.9%)**

Service charges paid by the City's sanitation and recycling customers. The residential fee is currently \$21.50 per month for weekly pickup. Detailed sanitation and recycling fee information can be found in the FY 2016 Schedule of Fees & Charges section of the FY 2016 Budget Book.

### 3. Franchise Taxes **\$3,600,000 (8.5%)**

A tax on the use of public right-of-way for private purposes. The City has franchise agreements with utility companies who pay a tax on the use of public right-of-way for running their utility lines. The FY 2016 projection is up 7.5% based on historical actuals.

### 4. Insurance Premium Tax **\$2,700,000 (6.4%)**

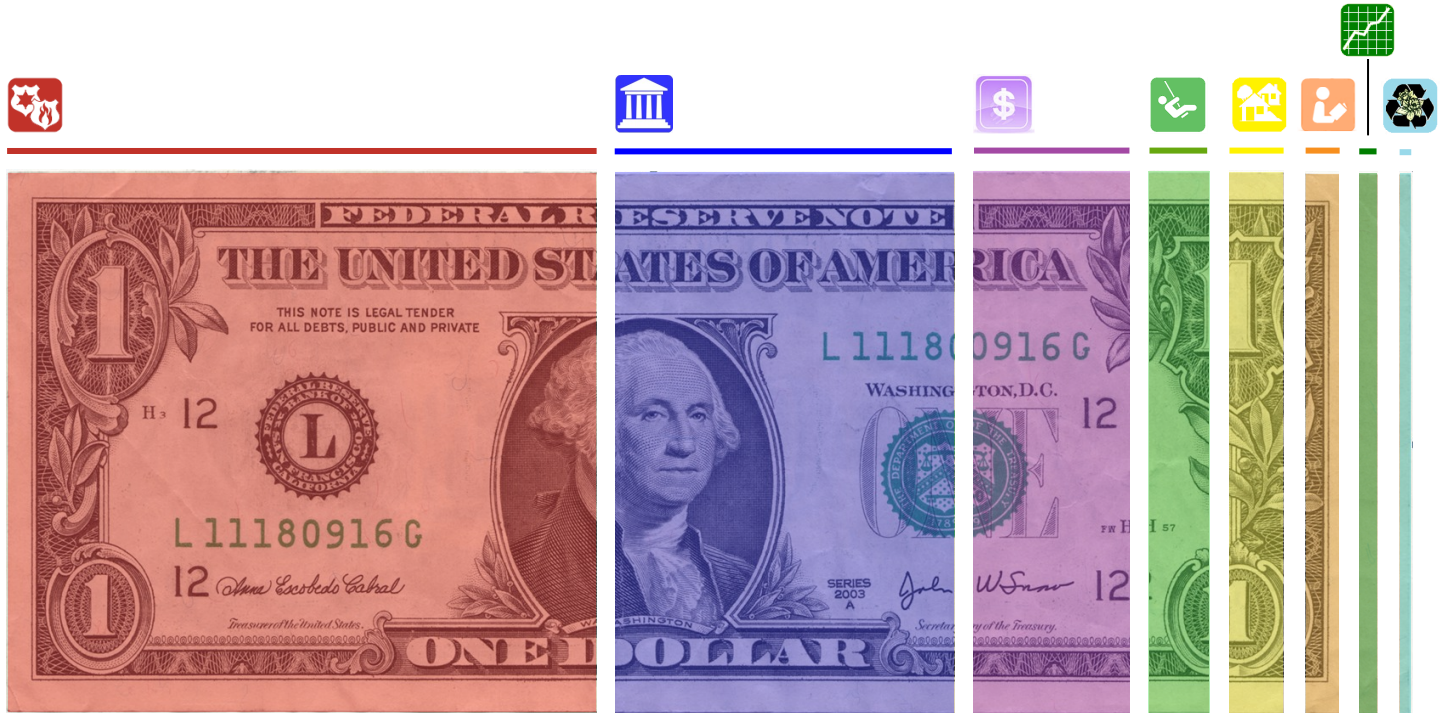
A tax paid by insurance providers based on premiums collected for policies written within the City. The FY 2016 projection is up 2.7% based on historical actuals.

### 5. Vehicle Taxes **\$2,100,000 (5.0%)**

A tax on the assessed value of vehicles registered within City limits. Taxes are collected by the Cobb County Tax Assessor and remitted to the City monthly. The FY 2016 projection is up 16.7% due to new revenues from Georgia's Title Ad Valorem Tax effective March 1, 2013.

# Your Property Tax Dollar at Work

A look at what each dollar of Property Tax collections pays for, after taking into account off-setting revenues for certain City services.



## Public Safety - \$0.47

- Average emergency response time is less than 4 minutes.
- Police responded to 55,643 calls last year.
- Fire responded to 151 fire calls and 2,967 medical emergencies last year.
- Property tax dollars subsidize the City's E-911 Call Center, providing 24/7 service dedicated to answering emergency calls from Smyrna businesses and residents.



## General Government - \$0.27

- Internal departments such as Administration, Governing Body, Finance, and Information Technology.
- Municipal Court handled over 10,600 cases last year.
- HR department received 4,287 applications for 70 job postings last year.
- Buildings & Grounds department provides maintenance for all City parks and facilities.



## Debt Payments - \$0.12

- \$4.27M budgeted for bond payments in FY 2016 (\$300K from reserves set aside for this purpose).
- Smyrna maintains an AAA bond rating, the highest awarded by Standard & Poor's.
- Six outstanding bonds have funded land acquisition, construction of Fire Station 1, redevelopment of the Taylor-Brawner property, infrastructure improvements, and parks development.



## **Parks & Recreation - \$0.05**

- 35 parks and recreation sites cover 325 acres and include 28 athletic fields, 15 playgrounds, 10 outdoor tennis courts, 2 dog parks, an indoor therapy pool for senior adults, and a seasonal outdoor swimming facility for the general public.
- The Smyrna Community Center offers fitness, music, and educational classes as well as camps and clinics in a 55,000 square foot facility.
- The Aline Wolfe Recreation Center offers fitness facilities, classes, arts and educational programs, and special interest trips for senior adults.
- Rentals for weddings, parties, training, and other events are available at discounted rates for City residents at the Community Center, Brawner Hall, Taylor-Brawner House, and Aunt Fannie's Cabin.



## **Public Works - \$0.04**

- Buildings & Grounds maintains the functionality and appearance of City parks and facilities.
- Fleet Maintenance provides repair and maintenance services for approximately 216 City vehicles.
- Highways & Streets has planned resurfacing projects for 29 streets (23 lane-miles).
- Sanitation collected over 10,100 tons of refuse and 2,500 tons of yard waste last year.
- Recycling collected over 2,000 tons of recycled materials last year.
- Traffic Engineering maintains street signs and 702 traffic control devices.



## **Library - \$0.03**

- Smyrna boasts the only City-owned/operated library of its size in Georgia.
- Over 257,000 visits last year, an increase of 14 percent.
- Hosted 143 adult programs and 425 children's and young adult programs.
- Recipient of several local grants for supplemental funding, supplies, and other program support.



## **Community Development - \$0.01**

- Economic Development focuses on recruitment, retention, redevelopment, and annexation.
- Planning & Zoning oversees zoning, variances, site plan reviews, and compliance with ordinances.
- Issued 1,190 building permits (1,040 residential, 150 commercial) with a total value of \$97M.
- Other functions include Code Enforcement, Business Licensing, and Inspections.

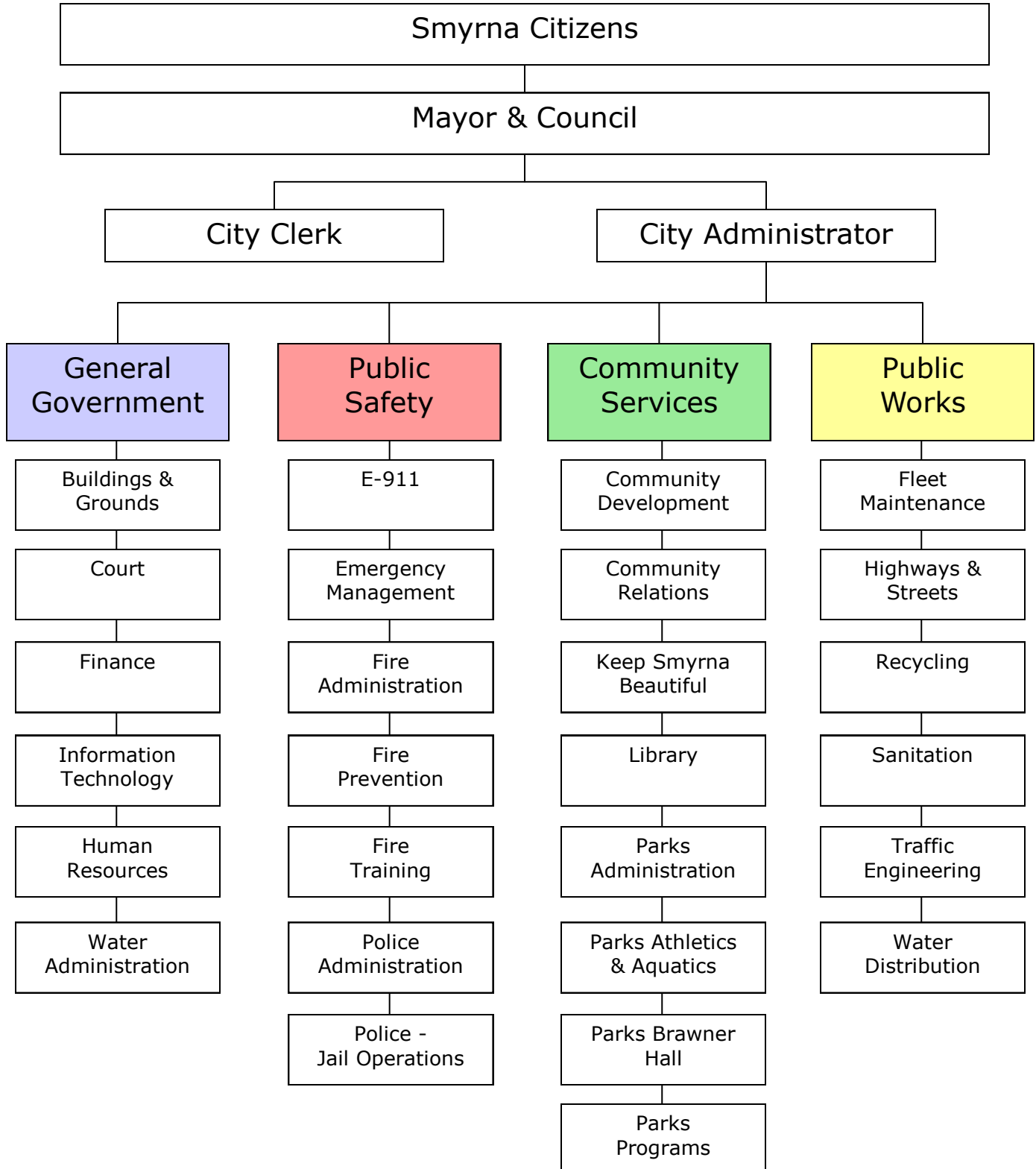


## **Keep Smyrna Beautiful - \$0.01**

- Award-winning program with recent first-place recognitions from Keep Georgia Beautiful and Keep America Beautiful.
- Coordinated 14,430 volunteer hours by 3,100 volunteers last year.
- Collected 4,875 holiday trees for chipping, 350 bags of litter through Adopt-a-Mile, and 390 tons of recycled materials at the Smyrna Recycling Center.

# Organizational Chart

The **City of Smyrna** operates under a Mayor-Council form of government. The Mayor and all seven Council members are elected by the citizens of Smyrna to four-year terms. The governing body appoints a City Administrator to oversee the daily operations of the City.





# City Personnel

FY 2016 Summary of Full-Time Equivalents by Department

## 429.47 Authorized Full-Time Equivalents

### General Government

49.15

**9.0** Administration<sup>1</sup>  
**4.0** Buildings & Grounds  
**6.9** Court  
**7.0** Finance  
**9.25** Governing Body  
**4.0** Human Resources  
**5.0** Information Technology  
**4.0** Water Administration

### Public Safety

226.0

**18.36** E-911 Communications  
**1.0** Emergency Management  
**72.0** Fire Administration  
**4.05** Fire Prevention<sup>2</sup>  
**3.0** Fire Training  
**106.11** Police Administration  
**21.48** Police - Jail Operations

### Community Services

60.72

**15.0** Community Development  
**2.06** Community Relations  
**4.0** Keep Smyrna Beautiful  
**11.38** Library<sup>3</sup>  
**11.33** Parks Administration<sup>4</sup>  
**6.25** Parks Athletics/Aquatics  
**4.05** Parks Brawner Hall  
**6.65** Parks Programs

### Public Works

93.6

**7.0** Fleet Maintenance  
**31.6** Highways & Streets<sup>5</sup>  
**7.0** Recycling<sup>6</sup>  
**21.0** Sanitation  
**4.0** Traffic Engineering<sup>7</sup>  
**23.0** Water Distribution

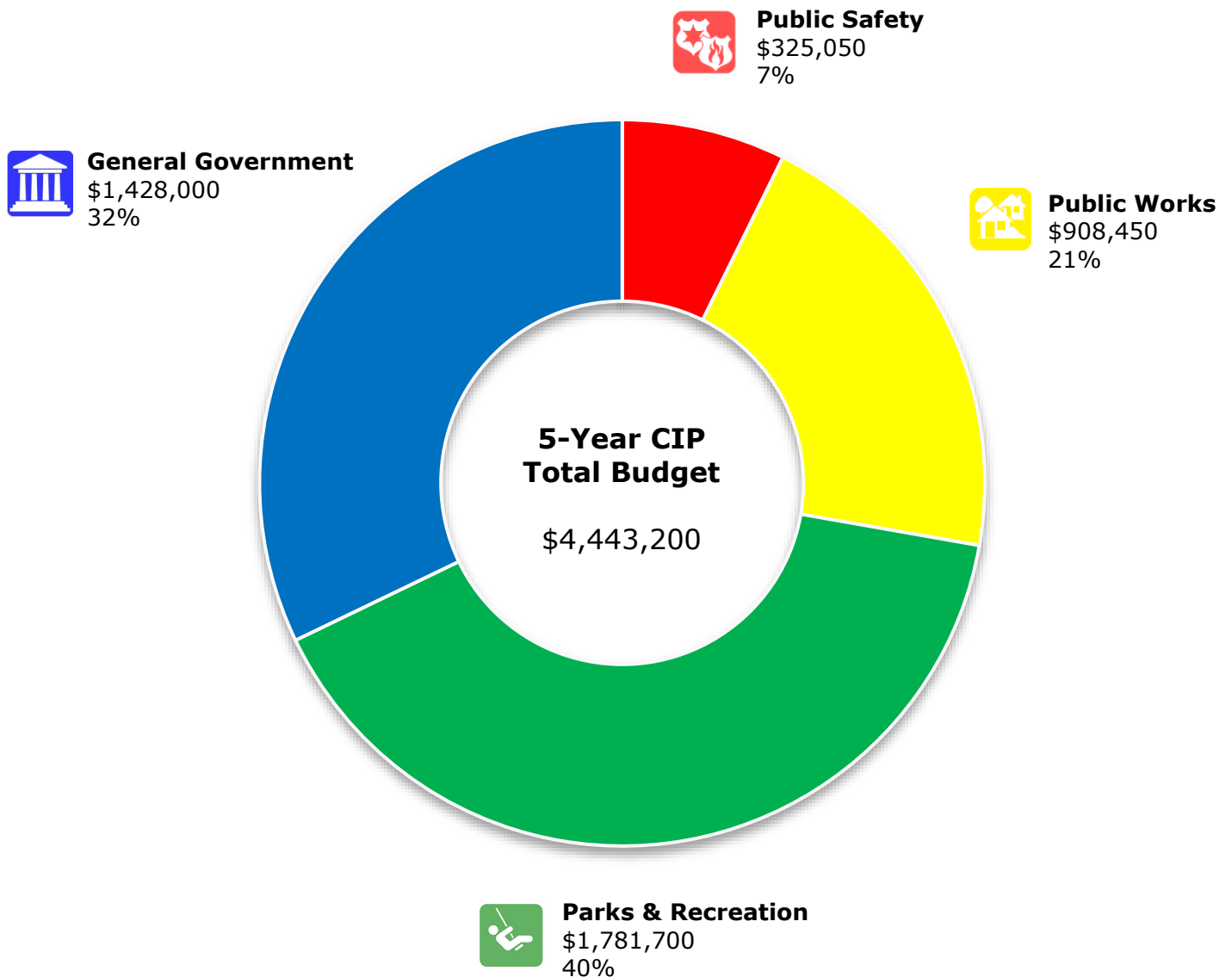
### FY 2016 Personnel Additions

1. Administration - One new FT Community Liaison.
2. Fire Prevention - One new FT Inspector/Investigator.
3. Library - One new PT Library Aide.
4. Parks Administration - One new PT Open Gym Supervisor.
5. Highways & Streets - One new PT Crew Worker.
6. Recycling - One new FT Crew Worker and one new FT Sanitation Truck Driver.
7. Traffic Engineering - One new FT Assistant City Engineer.

# Capital Improvement Plan

FY 2016 - FY 2020 General Fund CIP

The **Capital Improvement Plan** is a document approved by Mayor & Council along with the FY 2016 Budget that outlines a 5-year plan for upgrading, maintaining, and replacing the City's capital assets. Capital assets are items which cost at least \$20,000 and have a useful life of at least three years.



# Capital Projects

## FY 2016 General Fund CIP Projects

There are **20** CIP projects budgeted for FY 2016.



### General Government

- Fund 20% match for LCI Study Grant of South Cobb Drive Corridor.
- Lease payments to continue implementation of City-wide software system.
- Replace audio/video systems in the Council Chambers.
- On-going annual project to replace and upgrade desktop computers.
- Replace aging network switches and enhance network access speed.
- Upgrade server for Windows operating system.
- Refurbish staff desks on first and second floors of the Library.



### Parks & Recreation

- Second of a 5-year project to upgrade the Community Center restrooms.
- Add pavilion to River Line Park.
- Add heaters to parks restrooms to enable year-round use.
- Upgrade audio/video systems in the Community Center.
- Replace pool shell and tile at Tolleson Pool.



### Public Works

- On-going annual project to replace worn carpet in City buildings.
- Resurface parking lot at Community Center.
- Paint and body repairs for 49 vehicles.
- Build an extension to the equipment shed at the Public Works Center.
- Purchase two portable brine units for use during inclement weather.
- On-going annual project to replace aging sanitation roll-out carts.
- Replace faded or damaged traffic signs.



### Public Safety

- Replace aging police laptop computers.

# Hotel/Motel Fund

The **Hotel/Motel Fund** pays for the promotion of travel and tourism in Smyrna. Revenues come from a state-mandated tax on hotel and motel proceeds on all rooms rented within City limits and from a state-mandated tax on all car rentals within City limits. No property tax revenues fund any portion of the Hotel/Motel Fund.

## Revenues

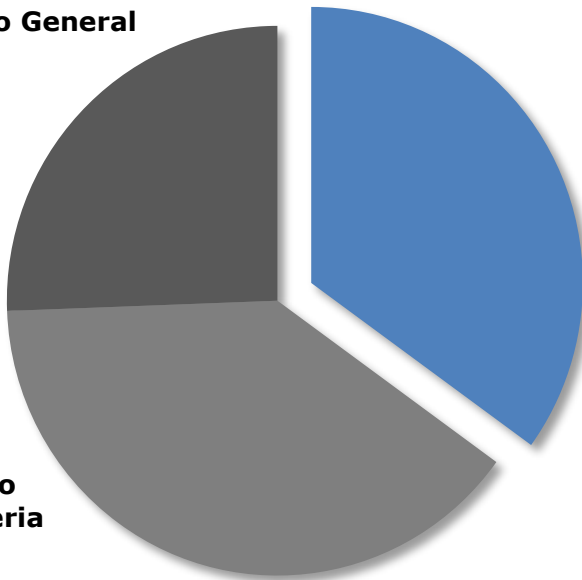
Revenue Source	FY 2016 Budget	%
Hotel/Motel Taxes	1,100,000	84%
Auto Rental Taxes	190,000	15%
Commission on Tax Collected	15,000	1%
<b>Total</b>	<b>\$1,305,000</b>	<b>100%</b>

## Expenditures

Only **35%** of the budgeted expenditures in the Hotel/Motel Fund are for the staffing, operations, and promotions of the Community Relations Department.

**Transfer to General Fund**  
\$300,000  
26%

**Payment to Cobb Galleria**  
\$462,000  
39%



Remaining **\$410,089** (35%) pays for:

- 2 full-time positions within the Community Relations Department dedicated to marketing and promoting the City and all of its operations and services.
- Community events such as the Smyrna Birthday Celebration, Jonquil Festivals, Summer Concert Series, Jonquil Jog, and other events and activities.
- Organizing and promoting Smyrna Food Truck Tuesdays.
- Developing and maintaining the City's website and social media sites.

# E-911 Fund

The **E-911 Fund** pays for the staffing and maintenance of the City's E-911 phone system. Revenues come from state-mandated E-911 fees that landline and cell phone providers collect from their customers and pass on to the City.

It is becoming rare for cities to operate their own E-911 centers. In a time when more and more cities are dropping the service and letting county E-911 centers take over, Smyrna is proud to continue offering a 24/7 center dedicated to taking emergency calls from Smyrna businesses and residents. Providing this service is not cheap, however, and the E-911 Fund does receive a subsidy from the General Fund and from your property tax dollars.

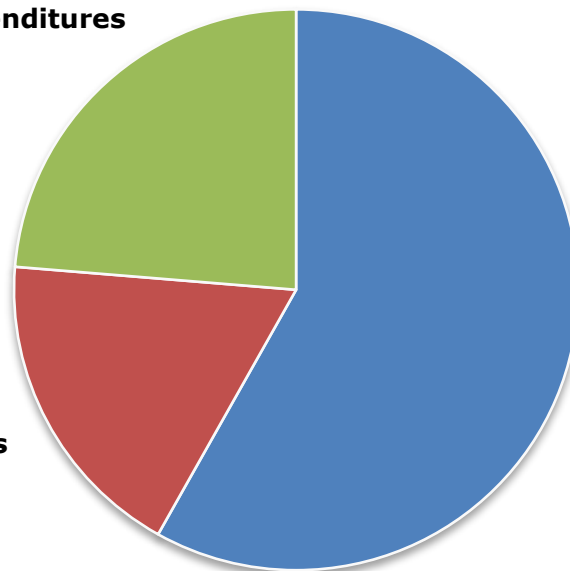
## Revenues

Revenue Source	FY 2016 Budget	%
E-911 Fees	1,200,000	84%
Intergovernmental Revenue	75,000	5%
Interest Revenues	1,500	0%
Subsidy from General Fund	152,795	11%
<b>Total</b>	<b>\$1,429,295</b>	<b>100%</b>

## Expenditures

**Other Operating Expenditures**  
\$338,637  
24%

**Employee Benefits**  
\$259,710  
18%



**Employee Salaries**  
\$830,948  
58%

# Water/Sewer Fund

The **Water/Sewer Fund** pays for the staffing, operations, and maintenance of the City's water and sewer systems. Revenues come from fees charged to the City's water and sewer customers based on number of gallons of meter service each customer uses.

## Revenues

Revenue Source	FY 2016 Budget	%
Water Charges	5,427,166	30%
Sewer Charges	8,115,000	46%
Base Rates	3,400,000	19%
Sewer Tap Fees	300,000	2%
Water Tap Fees	250,000	1%
Connection Fees	50,000	0%
Late Penalties	250,000	1%
Other Miscellaneous Revenue	10,000	0%
<b>Total</b>	<b>\$17,802,166</b>	<b>100%</b>

## Expenditures

